

**IN THE CLAIMS:**

Please replace claims 15, 17-19, 22, 24-27, 29, and 33-35 with amended claims 15, 17-19, 22, 24-27, 29, and 33-35 which have been amended as shown on the attached marked-up copy. Please add new claims 38 and 39 to the Application.

C1  
15. (Once amended) A coating agent which is a plastic fluid, comprising:  
yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast containing at least a reduced amount of internal soluble cell constituents,  
wherein the coating agent has properties of a plastic fluid and provides a pre-selected dissolution time in a solvent in use.

C2  
17. (Once amended) A coated material, comprising:  
a solid material to be coated; and  
a coating comprised of the coating agent according to claim 15 provided on the solid material,  
wherein the coating agent is applied in a thickness effective to provide the pre-selected dissolution time in the solvent.

18. (Once amended) The coated material according to claim 17, wherein the solid material is a granular substance selected from the group consisting of fine particles, granules, and tablets.

C2  
conced.

19. (Once amended) The coated material according to claim 17, wherein the solid material is a substance selected from the group consisting of food products, food product materials, pharmaceutical preparations, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

C3

22. (Once amended) A coating agent which is a plastic fluid, comprising:  
yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated and acid-treated yeast containing at least a reduced amount of internal soluble cell constituents,  
wherein the coating agent has properties of a plastic fluid and provides a pre-selected dissolution time in a solvent in use, and  
wherein the amount of internal soluble cell constituents is reduced to a greater degree than that obtained by enzyme treatment without acid treatment due to the acid treatment having further removed the internal soluble cell constituents.

C4

24. (Once amended) A coated material, comprising:  
a solid material to be coated; and  
a coating comprised of the coating agent according to claim 22 provided on the solid material,  
wherein the coating agent is applied in a thickness effective to provide the pre-selected dissolution time in the solvent.

25. (Once amended) The coated material according to claim 24, wherein the solid material is a granular substance selected from the group consisting of fine particles, granules, and tablets.

C4  
cancel  
26. (Once amended) The coated material according to claim 24, wherein the solid material is a substance selected from the group consisting of food products, food product materials, pharmaceutical preparations, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

27. (Once amended) A coating film, comprising the coating agent according to claim 22, wherein the coating agent is applied in a thickness effective to provide the pre-selected dissolution time in the solvent.

C5  
29. (Once amended) An enteric coating agent which is a plastic fluid, comprising: yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast containing at least a reduced amount of internal soluble cell constituents, wherein the coating agent is edible, has effective enteric properties, has properties of a plastic fluid, and may be applied to have a thickness effective to provide a preselected dissolution time under enteric conditions.

C6  
33. (Once amended) A coated material, comprising:  
a solid material to be coated; and

*C6*  
*cancel*  
a coating comprised of the enteric coating agent according to claim 29 provided on the solid material,

wherein the coating is edible, has effective enteric properties, and has a thickness effective to provide a preselected dissolution time under enteric conditions.

34. (Once amended) The coated material according to claim 33, wherein the solid material is a granular substance selected from the group consisting of fine particles, granules, and tablets.

35. (Once amended) The coated material according to claim 33, wherein the solid material is selected from the group consisting of food products, food product materials, pharmaceutical preparations, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, and pigments.

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*C7*  
~~38. A method of controlling dissolution time of a coating, comprising the steps of:~~  
~~providing a coating agent which is a plastic fluid and has properties of a plastic fluid,~~  
~~which is soluble, and which is comprised of yeast cell wall fractions, as a primary constituent,~~  
~~consisting of cell residue of enzyme-treated yeast containing at least a reduced amount of~~  
~~internal soluble cell constituents;~~

~~applying a coating comprised of the coating agent onto a solid material in a thickness~~  
~~effective to provide a pre-selected dissolution time in a solvent in use; and~~

~~removing the coating by dissolving the coating in a solvent effective for dissolution and~~  
~~within the pre-selected dissolution time.~~

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39. A method of controlling dissolution time of a coating, comprising the steps of:

providing a coating agent which is a plastic fluid and has properties of a plastic fluid, which is soluble, which is comprised of yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-treated yeast and acid-treated yeast containing at least a reduced amount of internal soluble cell constituents, and which has an amount of internal soluble cell constituents which is reduced to a greater degree than that obtained by enzyme treatment without acid treatment due to the acid treatment having further removed the internal soluble cell constituents;

applying a coating comprised of the coating agent onto a solid material in a thickness effective to provide a pre-selected dissolution time in a solvent in use; and

removing the coating by dissolving the coating in a solvent effective for dissolution and within the pre-selected dissolution time.